

meaning given such term in section 8331(1) of title 5, United States Code.

(B) With respect to Federal Employees' Retirement, the term "employee" shall have the meaning given such term in section 8401(11) of title 5, United States Code.

(C) With respect to life insurance, the term "employee" shall have the meaning given such term in section 8701(a) of title 5, United States Code.

(D) With respect to health insurance, the term "employee" shall have the meaning given such term in section 8901 of title 5, United States Code.

(E) With respect to compensation for work injuries, the term "employee" shall have the meaning given such term in section 8101(1) of title 5, United States Code.

(4) OBLIGATIONS.—The term "obligations" means any duties or responsibilities that would be incurred by the spouse of an employee.

### SEC. 3. EXEMPTION FROM TAX FOR EMPLOYER-PROVIDED FRINGE BENEFITS TO DOMESTIC PARTNERS.

Section 106 of the Internal Revenue Code of 1986 (relating to contributions by employer to accident and health plans) is amended by adding at the end the following new subsection:

"(d) TREATMENT OF DOMESTIC PARTNERS.—The provisions of section 2 of the Domestic Partnership Benefits and Obligations Act of 1998 shall apply to employees and domestic partners of employees for purposes of this section and any other benefit which is not includible in the gross income of employees by reason of an express provision of this chapter."

### SEC. 4. FUNDING.

It is the sense of Congress that any funds necessary for the implementation of this Act should be funded from reductions in unnecessary tax benefits available only to large corporations and individuals who are in the maximum tax bracket.●

### INTERMODAL SURFACE TRANSPORTATION EFFICIENCY ACT

● Mr. KOHL. Mr. President, I rise to discuss the Senate reauthorization of the Intermodal Surface Transportation Efficiency Act (ISTEA), the so-called "ISTEA II" bill that we've been debating for the past couple of weeks and that was approved yesterday. I thank the managers of the bill and their staff for the hard work and long hours they put in, as well as their attempts to face the very difficult task of balancing the transportation needs of the fifty states.

First, let me say that we all agree that maintaining, developing and improving our roads, bridges and transit systems is vital to our economy and our way of life. Transportation development has and will play a crucial role in the growth of this country. And the Senate reaffirmed that importance by approving significantly increased funding levels. That part of the equation, I strongly support. From the beginning, I believed we needed to do more and the Senate bill does do more, including an increase of approximately \$130 million for Wisconsin highways and significant increases for transit systems as well.

That said, the other part of the equation, and the reason for which I ultimately opposed the legislation, is the issue of percentage share of total pro-

gram dollars. My state of Wisconsin is one of the 20 or so donor states whose taxpayers pay more in gas tax revenues than they receive in Federal transportation funds. And one of the top issues that Wisconsinites from all across the state and from all walks of life stressed to me was the need to improve Wisconsin's share. That was certainly not the only issue, nonetheless, it is a very basic issue of fairness that we have faced every time we have sat down to write a highway bill.

And this year, perhaps more than any other, we had an historic chance to correct the donor state problem since the bill includes significant new resources. However, while this bill improves many states' shares, it actually decreases Wisconsin's share. Under the original ISTEA, my state realized an average return of 92 percent on our gas tax contributions over the life of bill. Under the Senate bill, Wisconsin would only be guaranteed a 91 percent return. Because this bill is more generous overall, Wisconsin's overall funding will go up, but on the share side, we are worse off under this bill than when we started.

Mr. President, I am pleased that additional transportation resources will be available to my state. I am also pleased that this bill maintains the principle of a strong Federal partnership, balances resources between the many different modes of transportation and continues important environmental programs. However, in the end, I felt that a vote in favor of this bill was a vote to continue an unfair system for another six years. The taxpayers of Wisconsin deserve better.●

### TRIBUTE TO THE HINDU NEW YEAR

● Mr. LAUTENBERG. Mr. President, I rise to congratulate the New Jersey Arya Samaj Mandir as it celebrates the Hindu New Year. The New Jersey Arya Samaj Mandir was incorporated to serve the religious, educational, and cultural needs of the Arya and Hindu immigrant population in New Jersey, demonstrating my state's rich and diverse heritage.

My colleagues may know that the Hindu New Year, called Holi, occurs at the advent of spring and is a time when Hindus focus on the joys of the new season and the passing of the cold, harsh winter. The day also marks a time to emphasize reconciliation, forgiveness, unity, and tolerance. I am glad to be able to contribute to this celebration as New Jersey's Arya and Hindu population gathers with family and friends to mark the coming of spring and another New Year.

Hindus in our country have contributed a great deal to America's heritage. The strength of our country is built upon the melding of its many languages, customs, and traditions, including those of the Hindu community. Our diversity is a strength. It is important that we celebrate the contribution

that Hindu Americans have made to American society.●

### MICHIGAN'S NCAA TOURNAMENT BIDS

● Mr. LEVIN. Mr. President, I rise to acknowledge a great athletic achievement in the state of Michigan. On this past Sunday evening, the NCAA selection committee announced the 64 best college teams in America to go head-to-head in the NCAA Men's Basketball Tournament. Among this field of 64, five teams from the state of Michigan are included in the "March Madness" frenzy, making Michigan the most represented state in the tournament. These teams are Eastern Michigan University, Michigan State University, University of Detroit Mercy, University of Michigan and Western Michigan University. This is first time in Michigan history that five teams from the state have been in the NCAA tournament at the same time.

In their wisdom, the selection committee recognized that there are many excellent basketball programs and extraordinary talent within the state of Michigan. Not only have the two traditional Michigan powerhouse teams, Michigan State University and the University of Michigan, proven that they are among the nation's elite teams, but some smaller basketball programs have also made their mark on this season by winning some key games and finishing strong within their respective conferences.

Michigan State University ended an impressive season by tying with the University of Illinois for the Big Ten regular Season title, while the University of Michigan finished an equally impressive season by winning the first ever Big Ten Conference tournament. Both of these teams are highly seeded within their respective regions. Western Michigan finished tied for first place in the Mid-American Conference and received an at-large NCAA bid, which is their second ever NCAA berth. Eastern Michigan finished strong by winning the Mid-American Conference tournament and was pitted against Michigan State in the first round of the tournament. The University of Detroit Mercy was the Mid-Western Collegiate Conference regular season champion and also received an at-large bid to the tournament.

I am looking forward to the next few weeks to see who will be crowned NCAA National Champion. While these great teams from Michigan fight it out to see who will be crowned National Champion, one thing remains clear: this has been a great year for Michigan basketball and I dare to say, the best has yet to come. Go Michiganders!!!●

### ORDER FOR RECORD TO REMAIN OPEN

Mr. COVERDELL. Mr. President, I ask unanimous consent that the RECORD remain open until 2 p.m. today